

AMENDMENT AFTER FINAL  
S/N 10/757,829  
GROUP ART 3729

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Amendments to the Claims:

This listing of claims will replace all prior versions, and listing, of claims in the application.

1-12. (Canceled)

13. (Currently Amended) A method for manufacturing an acoustic matching member, acoustic matching member comprising at least two layers including a first layer and a second layer ~~that have different acoustic impedance values from each other, the first layer being made of a composite material of a porous member and a filling material supported by void portions of the porous member, the second layer being made of the filling material and the first layer and the second layer being present in this stated order,~~ the method comprising the steps of:

(a) filling voids of a porous member ~~so as not to leave air bubbles~~ with a fluid filling material ~~whose volume after solidification is not less than a volume of the voids of the porous member to create the first layer;~~

(b) providing a surplus fluid filling material onto a surface of the porous member to create the second layer; and

~~(b)~~ (c) solidifying the fluid filling material inside ~~of~~ the voids and the surplus fluid filling material at the same time.

14-16. (Canceled)

17. (Previously presented) The method for manufacturing the acoustic matching member according to claim 13, wherein the filling material comprises epoxy resin.

18. (Canceled)

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19. (New) The method for manufacturing the acoustic matching member according to claim 13 wherein after solidification the density of the second layer is less than the density of the first layer.
20. (New) The method according to claim 13, further comprising:  
shaping the first layer and the second layer into a desired form after solidification.